

FISCAL YEAR
ENDED

JUNE 30, 2017

DEVELOPMENT IMPACT FEE REPORT



CITY OF
CHOWCHILLA
CALIFORNIA

List of Principal Officials

City Council

Mary Gaumnitz.....Mayor
Dennis Haworth.....Mayor Pro Tem
Waseem Ahmed.....Council Member
Ray Barragan.....Council Member
John Chavez.....Council Member

Executive Team

Brian Haddix.....City Administrator
Joann McClendon.....City Clerk
Dave Ritchie.....City Attorney, Cota Cole, LLP
Rod Pruet.....Finance Director
David Riviere.....Chief of Police
Harry Turner.....Fire Chief and Code Enforcement
Jason Rogers.....Public Works Director

Development Impact Fee Report

Legal Requirements

State law (California Government Code Section 66006) requires each local agency that imposes AB 1600 development impact fees to prepare an annual report providing specific information about those fees. Within the AB 1600 legal requirements, it stipulates that fees imposed on new development have the proper nexus to any project on which they are imposed. In addition, AB 1600 imposes certain accounting and reporting requirements with respect to the fees collected. The fees, for accounting purposes, must be segregated from the general funds of the City and from other funds or accounts containing fees collected for other improvements. Interest on each development fee fund or account must be credited to that fund or account and used only for the purposes for which the fees were collected.

Current California Government Code Section 66006 (b) requires that for each separate fund the local agency shall, within 180 days after the last day of each fiscal year, make available to the public the information shown below for the most recent fiscal year.

- A brief description of the type of fee in the account or fund.
- The amount of the fee.
- The beginning and ending balance of the account or fund.
- The amount of the fees collected and interest earned.
- Identify each public improvement on which fees were expended and the amount of expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.
- An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement.
- A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid and the rate of interest that the account or fund will receive on the loan.
- The amount of refunds made due to sufficient funds being collected to complete financing on incomplete public improvements, and the amount of reallocation of funds made due to administrative costs of refunding unexpended revenues exceeding the amount to be refunded.

California Government Code Section 66001 (d) requires the local agency make all of the following findings every fifth year with respect to that portion of the account remaining unexpended, whether committed or uncommitted

- Identify the purpose of the fee.
- Demonstrate a reasonable relationship between the fee and purpose for which it is charged.
- Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements.
- Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.
- In any action imposing a fee as a condition of approval of a development project by a local agency, the local agency shall determine how there is a reasonable relationship between the amount of the fee and the cost of the public facility or portion of the public facility attributable to the development on which the fee is imposed.

Description of Development Impact Fee Funds

- *Fire Impact Fee Fund* - To provide for the expansion, design and construction of fire facilities and equipment to address increased demands of the fire department caused by new development.
- *Public Building Impact Fee Fund* - To provide for the expansion, design and construction of public facilities to address increased demands of the city affected by new development
- *Park Development Impact Fee Fund* - To provide for the acquisition and development of parks and recreation facilities impacted by new development in the designated areas.
- *Police Impact Fee Fund* – To provide for the Police Department building expansion and equipment to address increased demands on the police caused by new development.
- *Waste Water Impact Fee Fund* - To provide for the expansion of collection and treatment capacities in the wastewater utility due to increased sewage caused by new development.
- *Signalization Impact Fee Fund* - Traffic facilities are to provide for the impacts of increased traffic caused by new development.
- *Storm Drain Impact Fee Fund* - Installation of public storm drainage and flood control facilities within the city boundaries to service needs of future development.
- *Streets and Roads Impact Fee Fund* - To provide for traffic improvements necessary to accommodate the increase in traffic generated by new development.
- *Water Systems Impact Fee Fund* - To provide for the expansion of production, storage, transmission, treatment and distribution facilities to service new development.

Financial Summary Report

Statement of Revenues, Expenditures and Changes in Fund Balance

Fiscal Year Ended June 30, 2017

Description	Fire	Public Bldg.	Park	Police	Waste-Water	Signal ization	Storm Drain	Streets and Roads ⁽²⁾	Water
<u>Revenues</u>									
Fees	\$ 3,378	\$ 2,168	\$ 6,587	\$ 6,068	\$ 10,659	\$ 1,252	\$ 14,238	\$ 5,812	\$ 11,241
Investment Income	2,576	3	55	1,722	3,420	1,816	3,889	5,335	1,018
Other									
Total Revenues	5,954	2,171	6,642	7,789	14,080	3,068	18,128	11,147	12,259
<u>Expenditures</u>									
Expenditures	236,250			112,276					
Other							1,249,175 ⁽¹⁾		
Total Expenditures	236,250			112,276			1,249,175		
<u>Revenues Over/(Under) Expenditures</u>	(230,296)	2,171	6,642	(104,487)	14,080	3,068	(1,231,047)	11,147	- 12,259
Beginning Fund Balance as of 7/1/16	<u>544,663</u>	<u>(544,730)</u>	<u>8,759</u>	<u>362,967</u>	<u>720,956</u>	<u>384,505</u>	<u>1,939,929</u>	<u>1,125,789</u>	<u>211,474</u>
Ending Fund Balance as of 6/30/2017	<u>314,367</u>	<u>(542,559)</u>	<u>15,401</u>	<u>258,480</u>	<u>735,036</u>	<u>387,573</u>	<u>708,882</u>	<u>1,136,936</u>	<u>- 223,733</u>

Notes:

(1) Storm Drain Capital Replacement revenue has been reclassified to Fund 220 (Storm Drain Enterprise) as staff recognized the need to accurately account for and report Development Impact Fees. Storm Drain Capital Replacement Funds are revenues received from Utility Billing for the repair and replacement of dilapidated infrastructure and were not to be reported with Development Impact Fees.

Staff has reconciled account for previous years collections of Storm Drain Capital Replacement as seen in FY 16/17 report information and will no longer be reporting Capital Replacement activity in this fund effective 17/18.

(2) Funds 514,515,520 & 522 merged to 394 and will no longer be reflected on this report

Fire Impact Development Fee Fund

Fund # 380

Purpose: Purpose of this fee is to finance expansion, design and construction of fire facilities and purchase equipment to address increased demands of the fire department generated by new development.

Fee Schedule

Description	Zones 1, 2, 2B, 3, 3A, 4	Zone 1A	Zone 1B	Zone 2A
Residential (Dollars Per Equivalent Unit)	\$1,644.66			\$ 254.08
Commercial (Dollars Per Square ft.)	0.69			
Industrial (Dollars Per Square ft.)	0.40			
All Units (Dollars Per Equivalent Unit)		244.76	254.61	

Fire Impact Development Fee Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Last Five Fiscal Years

Description	Fiscal Year 2012/2013	Fiscal Year 2013/2014	Fiscal Year 2014/2015	Fiscal Year 2015/2016	Fiscal Year 2016/2017
<u>Revenues</u>					
Fees		\$ 5,876	\$ 2,382	\$ 22,991	\$ 3,378
Investment Income	1,616	754	771	1,438	2,576
Other*	485		229	(1,491)	
Total Revenues	2,101	6,630	3,382	22,938	5,954
<u>Expenditures</u>					
Expenditures		7,875	2,801	11,435	236,250
Total Expenditures	-	7,875	2,801	11,435	236,250
<u>Revenues Over/(Under) Expenditures</u>	2,101	(1,245)	581	11,503	(230,296)
Beginning Fund Balance	530,233	532,334	531,089	531,670	543,173
Ending Fund Balance	532,334	531,089	531,670	543,173	312,877

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year	2,101	6,630	3,382	22,938	5,954
Available Revenue Prior Year (2-yr Old Funds)	147,674	2,101	6,630	3,382	22,938
Available Revenue Prior Year (3-yr Old Funds)	130,504	147,674	2,101	6,630	3,382
Available Revenue Prior Year (4-yr Old Funds)	7,028	130,504	147,674	2,101	6,630
Available Revenue Prior Year (5-yr Old Funds)	64,416	7,028	130,504	147,674	2,101
Available Revenue Greater than 5 Prior Fiscal Years	180,611	245,027	244,180	360,448	271,872
	532,334	531,089	531,670	543,173	312,877

*Other may include Prior Period Adjustments, Adjustments to beginning balances or Miscellaneous Revenue Expenditures for FY 16/17-Funds Transfers Out-Capital Replacement for Vehicles, Equipment and Machinery

General Facilities Impact Development Fee Fund

Fund # 382

Purpose: Purpose of this fee is to provide for the expansion, design and construction of public facilities to address increased demands of the city generated by new development.

Fee Schedule

Description	Zones 1, 2, 2B, 3, 3A, 4	Zone 1A	Zone 1B	Zone 2A
Residential (Dollars Per Equivalent Unit)	\$902.86			\$ 190.55
Commercial (Dollars Per Square ft.)	0.38			
Industrial (Dollars Per Square ft.)	0.22			
All Units (Dollars Per Equivalent Unit)		190.25	190.24	

General Facilities Development Impact Fee Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Last Five Fiscal Years

Description	Fiscal Year 2012/2013	Fiscal Year 2013/2014	Fiscal Year 2014/2015	Fiscal Year 2015/2016	Fiscal Year 2016/2017
<u>Revenues</u>					
Fees		\$ 1,086	\$ 1,463	\$ 12,698	\$ 2,168
Investment Income	(886)	(801)		14	3
Other*	(126)		(241)		
Total Revenues	(1,012)	285	1,222	12,712	2,171
<u>Expenditures</u>					
Expenditures					
Total Expenditures	-	-	-	-	-
<u>Revenues Over/(Under) Expenditures</u>	(1,012)	285	1,222	12,712	2,171
Beginning Fund Balance	(557,937)	(558,949)	(558,664)	(557,442)	(544,730)
Ending Fund Balance	(558,949)	(558,664)	(557,442)	(544,730)	(542,559)

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year	(1,012)	285	1,222	12,712	2,171
Available Revenue Prior Year (2-yr Old Funds)	80,258	(1,012)	285	1,222	12,712
Available Revenue Prior Year (3-yr Old Funds)	6,866	80,258	(1,012)	285	1,222
Available Revenue Prior Year (4-yr Old Funds)	66,640	6,866	80,258	(1,012)	285
Available Revenue Prior Year (5-yr Old Funds)	22,980	66,640	6,866	80,258	(1,012)
Available Revenue Greater than 5 Prior Fiscal Years	(734,681)	(711,701)	(645,061)	(638,195)	(557,937)
	(558,949)	(558,664)	(557,442)	(544,730)	(542,559)

*Other may include Prior Period Adjustments, Adjustments to beginning balances or Miscellaneous Revenue

Parks Impact Development Fee Fund

Fund # 384

Purpose: Purpose of this fee is to provide for the acquisition and development of parks and recreation facilities impacted by new development in the designated areas.

Fee Schedule

Description	Zones 1, 2, 2B, 3, 3A, 4	Zone 1A	Zone 1B	Zone 2A
Residential (Dollars Per Equivalent Unit)	\$2,138.05			\$ 1,097.94
Parks and Recreation		249.55	1097.51	
Blocks 8 & 10		1097.51		

Parks Development Impact Fee Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Last Five Fiscal Years

Description	Fiscal Year 2012/2013	Fiscal Year 2013/2014	Fiscal Year 2014/2015	Fiscal Year 2015/2016	Fiscal Year 2016/2017
<u>Revenues</u>					
Fees		\$ 2,371	\$ 2,867	\$ 8,741	\$ 6,587
Investment Income	310	112	70	18	55
Other*			26		
Total Revenues	310	2,483	2,963	8,759	6,642
<u>Expenditures</u>					
Expenditures		33,457	50,594		
Total Expenditures	-	33,457	50,594	-	-
<u>Revenues Over/(Under) Expenditures</u>					
	310	(30,974)	(47,631)	8,759	6,642
Beginning Fund Balance	78,295	78,605	47,631	-	8,759
Ending Fund Balance	<u>78,605</u>	<u>47,631</u>	<u>-</u>	<u>8,759</u>	<u>15,401</u>

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year	310	2,483	2,963	8,759	6,642
Available Revenue Prior Year (2-yr Old Funds)	78,295	310	2,483		8,759
Available Revenue Prior Year (3-yr Old Funds)		44,838	310		
Available Revenue Prior Year (4-yr Old Funds)			44,838		
Available Revenue Prior Year (5-yr Old Funds)					-
Available Revenue Greater than 5 Prior Fiscal Years			-		
	<u>78,605</u>	<u>47,631</u>	<u>-</u>	<u>8,759</u>	<u>15,401</u>

*Other may include Prior Period Adjustments, Adjustments to beginning balances or Miscellaneous Revenue

Public Safety Impact Development Fee Fund

Fund # 386

Purpose: Purpose of this fee is to provide for the expansion of police facilities, purchase and purchase of equipment to address increased demands on the police impacted by new development.

Fee Schedule

Description	Zone 1, 2, 2B, 3, 3A, 4	Zone 1A	Zone 1B	Zone 2A
Residential (Dollars Per Equivalent Unit)	\$888.11			\$840.47
Commercial (Dollars Per Square ft.)	0.38			
Industrial (Dollars Per Square ft.)	0.22			
All Units (Dollars Per Equivalent Unit)		840.47	840.47	

Public Safety Development Impact Fee Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Last Five Fiscal Years

Description	Fiscal Year 2012/2013	Fiscal Year 2013/2014	Fiscal Year 2014/2015	Fiscal Year 2015/2016	Fiscal Year 2016/2017
<u>Revenues</u>					
Fees		\$ 3,917	\$ 3,386	\$ 13,285	\$ 6,068
Investment Income	1,894	794	715	994	1,722
Other*	580		231	(3,505)	
Total Revenues	2,474	4,711	4,332	10,774	7,790
<u>Expenditures</u>					
Expenditures	29,279	81,308	159,477	22,832	112,276
Total Expenditures	29,279	81,308	159,477	22,832	112,276
<u>Revenues Over/(Under) Expenditures</u>	(26,805)	(76,597)	(155,145)	(12,058)	(104,486)
Beginning Fund Balance	633,572	606,767	530,170	375,025	362,967
Ending Fund Balance	606,767	530,170	375,025	362,967	258,481

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year	2,474	4,711	4,332	10,774	7,790
Available Revenue Prior Year (2-yr Old Funds)	51,457	2,474	4,711	4,332	10,774
Available Revenue Prior Year (3-yr Old Funds)	46,409	51,457	2,474	4,711	4,332
Available Revenue Prior Year (4-yr Old Funds)	6,605	46,409	51,457	2,474	4,711
Available Revenue Prior Year (5-yr Old Funds)	41,950	6,605	46,409	51,457	2,474
Available Revenue Greater than 5 Prior Fiscal Years	457,872	418,514	265,642	289,219	340,676
	606,767	530,170	375,025	362,967	258,481

*Other may include Prior Period Adjustments, Adjustments to beginning balances or Miscellaneous Revenue Expenditures for FY 16/17-Funds Transfers Out-Capital Replacement for Vehicles, Equipment and Machinery

Waste-Water Impact Development Fee Fund

Fund # 388

Purpose: Purpose of this fee is to provide for the expansion of collection and treatment capacities in the wastewater utility due to increased sewage impacted by new development.

Fee Schedule

Description	Zones 1, 2, 3, 4	Zone 1A	Zone 1B	Zone 2A	Zone 2B	Zone 3A
Residential (Dollars Per Equivalent Unit)	\$5,886.72			\$ 1,396.26	\$3,010.28	\$1,396.26
Commercial (Dollars Per Square ft.)	1.27				\$1.27	\$1.27
Industrial (Dollars Per Square ft.)	0.49				\$0.49	\$0.49
Existing City permitted Per Unit		1,395.80	1,395.80			
Sewer Connection (Per Connection)		731.67	731.67			
Sewer Reserve Blocks 4, 5, 7 (Per Unit)		155.38				

Waste-Water Development Impact Fee Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Last Five Fiscal Years

Description	Fiscal Year 2012/2013	Fiscal Year 2013/2014	Fiscal Year 2014/2015	Fiscal Year 2015/2016	Fiscal Year 2016/2017
<u>Revenues</u>					
Fees		\$ 1,386	\$ 7,148	\$ 35,966	\$ 10,659
Investment Income	2,042	965	983	1,867	3,420
Other*	613		292		
Total Revenues	2,655	2,351	8,423	37,833	14,079
<u>Expenditures</u>					
Expenditures	3				
Total Expenditures	3	-	-	-	-
<u>Revenues Over/(Under) Expenditures</u>	2,652	2,351	8,423	37,833	14,079
Beginning Fund Balance	<u>669,697</u>	<u>672,349</u>	<u>674,700</u>	<u>683,123</u>	<u>720,956</u>
Ending Fund Balance	<u>672,349</u>	<u>674,700</u>	<u>683,123</u>	<u>720,956</u>	<u>735,035</u>

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year	2,655	2,351	8,423	37,833	14,079
Available Revenue Prior Year (2-yr Old Funds)	269,489	2,655	2,351	8,423	37,833
Available Revenue Prior Year (3-yr Old Funds)	237,510	269,489	2,655	2,351	8,423
Available Revenue Prior Year (4-yr Old Funds)	12,411	237,510	269,489	2,655	2,351
Available Revenue Prior Year (5-yr Old Funds)	117,203	12,411	237,510	269,489	2,655
Available Revenue Greater than 5 Prior Fiscal Years	33,081	150,284	162,695	400,205	669,694
	<u>672,349</u>	<u>674,700</u>	<u>683,123</u>	<u>720,956</u>	<u>735,036</u>

*Other may include Prior Period Adjustments, Adjustments to beginning balances or Miscellaneous Revenue

Signalization Impact Development Fee Fund

Fund # 390

Purpose: Purpose of this fee is to provide for traffic facilities due to impacts of increased traffic as a result of new development.

Fee Schedule

Description	Zones 1, 2, 3, 3A, 4	Zone 1A	Zone 1B	Zone 2A	Zone 2B
Residential (Dollars Per Equivalent Unit)	\$226.85			\$ 143.21	\$226.85
Commercial (Dollars Per Square ft.)	0.18				\$0.18
Industrial (Dollars Per Square ft.)	0.08				\$1.09
Interchange		822.95	822.34		
Signalization		163.51	163.51		
Avenue 17 Crossing		384.30	384.31		
Avenue 26 Improvements		498.50	498.5		

Signalization Development Impact Fee Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Last Five Fiscal Years

Description	Fiscal Year 2012/2013	Fiscal Year 2013/2014	Fiscal Year 2014/2015	Fiscal Year 2015/2016	Fiscal Year 2016/2017
<u>Revenues</u>					
Fees		\$ 1,188	\$ 2,347	\$ 5,402	\$ 1,252
Investment Income	1,136	536	546	1012	1,816
Other*	341		162		
Total Revenues	1,477	1,724	3,055	6,414	3,068
<u>Expenditures</u>					
Expenditures				676	
Total Expenditures	-	-	-	676	-
<u>Revenues Over/(Under) Expenditures</u>					
	1,477	1,724	3,055	5,738	3,068
Beginning Fund Balance	<u>372,511</u>	<u>373,988</u>	<u>375,712</u>	<u>378,767</u>	<u>384,505</u>
Ending Fund Balance	<u>373,988</u>	<u>375,712</u>	<u>378,767</u>	<u>384,505</u>	<u>387,573</u>

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year	1,477	1,724	3,055	6,414	3,068
Available Revenue Prior Year (2-yr Old Funds)	18,647	1,477	1,724	3,055	6,414
Available Revenue Prior Year (3-yr Old Funds)	4,766	18,647	1,477	1,724	3,055
Available Revenue Prior Year (4-yr Old Funds)	16,163	4,766	18,647	1,477	1,724
Available Revenue Prior Year (5-yr Old Funds)	20,339	16,163	4,766	18,647	1,477
Available Revenue Greater than 5 Prior Fiscal Years	312,596	332,935	349,098	353,188	371,835
	<u>373,988</u>	<u>375,712</u>	<u>378,767</u>	<u>384,505</u>	<u>387,573</u>

*Other may include Prior Period Adjustments, Adjustments to beginning balances or Miscellaneous Revenue

Storm Drain Impact Development Fee Fund

Fund # 392

Purpose: Purpose of this fee is to finance installation of public storm drainage and flood control facilities within the city boundaries to service needs of future development.

Fee Schedule

Description	Zones 1, 2, 2B, 3, 3A, 4	Zone 2A
Residential (Dollars Per Equivalent Unit)	\$1,383.78	\$ 839.34
Commercial (Dollars Per Square ft.)	0.61	
Industrial (Dollars Per Square ft.)	On-Site Required	

Storm Drain Development Impact Fee Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Last Five Fiscal Years

Description	Fiscal Year 2012/2013	Fiscal Year 2013/2014	Fiscal Year 2014/2015	Fiscal Year 2015/2016	Fiscal Year 2016/2017
Revenues					
Fees	\$ 114,572	\$ 2,264	\$ 2,130	\$ 29,637	\$ 14,238
Investment Income	4,521	2,269	2,499	4,951	3,889
Other*		114,081	116,788	128,471	
Total Revenues	119,093	118,614	121,417	163,059	18,127
Expenditures					
Expenditures	1,298	5,801	971	767	
Other					1,249,175
Total Expenditures	1,298	5,801	971	767	1,249,175
Revenues Over/(Under) Expenditures	117,795	112,813	120,446	162,292	(1,231,048)
Beginning Fund Balance	1,426,584	1,544,379	1,657,192	1,777,638	1,939,930
Ending Fund Balance	1,544,379	1,657,192	1,777,638	1,939,930	708,882

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year	119,093	118,614	121,417	163,059	18,127
Available Revenue Prior Year (2-yr Old Funds)	609,114	119,093	118,614	121,417	163,059
Available Revenue Prior Year (3-yr Old Funds)	385,687	609,114	119,093	118,614	121,417
Available Revenue Prior Year (4-yr Old Funds)	430,485	385,687	609,114	119,093	118,614
Available Revenue Prior Year (5-yr Old Funds)		424,684	385,687	609,114	119,093
Available Revenue Greater than 5 Prior Fiscal Years			423,713	808,633	168,572
	1,544,379	1,657,192	1,777,638	1,939,930	708,882

Streets & Roads Impact Development Fee Fund

Fund # 394

Purpose: Purpose of this fee is to provide for traffic improvements necessary to accommodate increase in traffic generated by new development.

Fee Schedule

Description	Zone 1	Zone 2	Zone 2A	Zone 2B	Zone 3, 3A	Zone 4
Residential (Dollars Per Equivalent Unit)	\$5,680.29	\$3,877.98	\$131.88	\$567.06	\$3,698.73	\$3,730.52
Commercial (Dollars Per Square ft.)	1.91	1.30		1.25	1.25	1.25
Industrial (Dollars Per Square ft.)	1.10	0.75		0.71	0.71	0.71

Streets & Roads Development Impact Fee Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Last Five Fiscal Years

Description	Fiscal Year 2012/2013	Fiscal Year 2013/2014	Fiscal Year 2014/2015	Fiscal Year 2015/2016	Fiscal Year 2016/2017
<u>Revenues</u>					
Fees		\$ 14,735	\$ 4,010	\$ 34,079	\$ 5,812
Investment Income	3,394	1,530	1,574	2,922	5,335
Other*	971		465		
Total Revenues	4,365	16,265	6,049	37,001	11,147
<u>Expenditures</u>					
Expenditures					
Total Expenditures	-	-	-	-	-
<u>Revenues Over/(Under) Expenditures</u>	4,365	16,265	6,049	37,001	11,147
Beginning Fund Balance	<u>1,062,109</u>	<u>1,066,474</u>	<u>1,082,739</u>	<u>1,088,788</u>	<u>1,125,789</u>
Ending Fund Balance	<u>1,066,474</u>	<u>1,082,739</u>	<u>1,088,788</u>	<u>1,125,789</u>	<u>1,136,936</u>

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year	4,365	16,265	6,049	37,001	11,147
Available Revenue Prior Year (2-yr Old Funds)	53,272	4,365	16,265	6,049	37,001
Available Revenue Prior Year (3-yr Old Funds)	33,025	53,272	4,365	16,265	6,049
Available Revenue Prior Year (4-yr Old Funds)	44,307	33,025	53,272	4,365	16,265
Available Revenue Prior Year (5-yr Old Funds)	162,260	44,307	33,025	53,272	4,365
Available Revenue Greater than 5 Prior Fiscal Years	769,245	931,505	975,812	1,008,837	1,062,109
	1,066,474	1,082,739	1,088,788	1,125,789	1,136,936

*Other may include Prior Period Adjustments, Adjustments to beginning balances or Miscellaneous Revenue

Water Impact Development Fee Fund

Fund # 396

Purpose: Purpose of this fee is to finance expansion of production, storage, transmission, treatment and distribution facilities to service new development.

Fee Schedule

Description	Zones 1, 2, 2B, 3, 3A, 4	Zone 1A	Zone 1B	Zone 2A
Residential (Dollars Per Equivalent Unit)	\$2,143.72			\$ 1,870.36
Commercial (Dollars Per Square ft.)	0.46			
Industrial (Dollars Per Square ft.)	0.17			
Water Connection (Per Connection)		1,097.51	1,097.51	
Water Supply & Storage			1870.80	

Water Development Impact Fee Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Last Five Fiscal Years

Description	Fiscal Year 2012/2013	Fiscal Year 2013/2014	Fiscal Year 2014/2015	Fiscal Year 2015/2016	Fiscal Year 2016/2017
<u>Revenues</u>					
Fees	\$ 1,831	\$ 2,129	\$ 6,934	\$ 18,258	\$ 11,241
Investment Income	552	262	272	538	1,018
Other*	(8)		80	3	
Total Revenues	2,375	2,391	7,286	18,799	12,259
<u>Expenditures</u>					
Expenditures					
Total Expenditures	-	-	-	-	-
<u>Revenues Over/(Under) Expenditures</u>					
	2,375	2,391	7,286	18,799	12,259
Beginning Fund Balance	<u>180,623</u>	<u>182,998</u>	<u>185,389</u>	<u>192,675</u>	<u>211,474</u>
Ending Fund Balance	<u>182,998</u>	<u>185,389</u>	<u>192,675</u>	<u>211,474</u>	<u>223,733</u>

Five-Year Revenue Test Using First In First Out Method

Available Revenue Current Year	2,375	2,391	7,286	18,799	12,259
Available Revenue Prior Year (2-yr Old Funds)	166,913	2,375	2,391	7,286	18,799
Available Revenue Prior Year (3-yr Old Funds)	13,710	166,913	2,375	2,391	7,286
Available Revenue Prior Year (4-yr Old Funds)		13,710	166,913	2,375	2,391
Available Revenue Prior Year (5-yr Old Funds)			13,710	166,913	2,375
Available Revenue Greater than 5 Prior Fiscal Years		-	-	13,710	180,623
	<u>182,998</u>	<u>185,389</u>	<u>192,675</u>	<u>211,474</u>	<u>223,733</u>

*Other may include Prior Period Adjustments, Adjustments to beginning balances or Miscellaneous Revenue

Notes to Development Impact Fee Report

Fire	Unspent fund balance indicates lack of growth as originally projected. Funds should remain in fund to support the anticipated future growth. Transfers in the fund are related costs for purchase of new fire engine.																		
General Facilities	Public or General Facilities were developed with Bond Funds in support of future growth which was suppressed due to the recession. The negative balance is derived from the expansion of City Hall in which costs exceeded the amount of bond proceeds thereby generating a loan from the General Fund. Due to the lack of growth there has been insufficient fees collected to meet the loan repayment at this time. As future fees are collected the loan will be repaid. Future fees collected can then be used to pay for bond debt service new facilities.																		
Parks	Unspent fund balance indicates lack of growth as originally projected. Funds should remain in fund to support the anticipated future growth. Parks funds were combined in FY 15/16 to more accurately account for transactions within the fund.																		
Public Safety	Unspent fund balance indicates lack of growth as originally projected. Funds should remain in fund to support the anticipated future growth. Transfers in the fund are costs associated with the purchase of new police vehicles in the amount of \$109,076 and Animal Control software of \$3,200.																		
Waste-water	Unspent fund balance indicates lack of growth as originally projected. Projects are underway to boost and expand infrastructure required to service planned growth.																		
Signalization	Unspent fund balance indicates lack of growth as originally projected. Funds should remain in fund to support the anticipated future growth.																		
Storm Drain	Unspent fund balance indicates lack of growth as originally projected. Funds should remain in fund to support the anticipated future growth.																		
Streets & Roads	<p>In FY 2017 Finance updated the Account Coding system to better track financial transactions. In doing so, Streets & Roads Development Impact Fee Funds 514, 515, 520 and 522 have all been consolidated to fund 394 and each project identified separately within the fund.</p> <table><tr><td>514</td><td>\$</td><td>17,245.23</td></tr><tr><td>515</td><td>\$</td><td>15,870.40</td></tr><tr><td>520</td><td>\$</td><td>314,537.89</td></tr><tr><td>522</td><td>\$</td><td>778,135.50</td></tr><tr><td colspan="2"><hr/></td><td></td></tr><tr><td>Beg Bal 16/17 FY</td><td>\$</td><td>1,125,789.02</td></tr></table>	514	\$	17,245.23	515	\$	15,870.40	520	\$	314,537.89	522	\$	778,135.50	<hr/>			Beg Bal 16/17 FY	\$	1,125,789.02
514	\$	17,245.23																	
515	\$	15,870.40																	
520	\$	314,537.89																	
522	\$	778,135.50																	
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Beg Bal 16/17 FY	\$	1,125,789.02																	
Water	Unspent fund balance indicates lack of growth as originally projected. Funds should remain in fund to support the anticipated future growth.																		